

**AMENDMENTS TO THE SPECIFICATION**

**Please delete the present Abstract of the Disclosure.**

**Please add the following new Abstract of the Disclosure:**

A steering angle sensor detects a rotational angle of a steering system whose steering is assisted by driving of an electric motor via a reduction mechanism so as to calculate a steering angle of a steering wheel. The steering angle sensor includes: a sensor wheel operating simultaneously with rotation of a steering shaft; and an absolute angle calculating ~~means-unit~~ for calculating an absolute steering angle based on a steering angle signal from the sensor wheel. The sensor wheel includes a GMR element and a magnetizing portion which is arranged around the GMR element, and the rotational angle is detected by making ~~with~~ two turns of the steering shaft ~~being as~~ one cycle of the steering angle signal based on a change in resistance value of the GMR element obtained by changing a magnetic field direction according to a rotation of the magnetizing portion.